

**Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Seventh Interim and Final Fee Application
Interim Period of 10/01/2007 through 01/25/2008
Final Period of 10/08/2005 through 01/25/2008
Exhibit A – Certification of Brock E. Plumb**

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: :
: Chapter 11
DELPHI CORPORATION, et al., :
: Case No. 05-44481 (RDD)
: Debtors. : (Jointly Administered)
:
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**CERTIFICATION OF BROCK E. PLUMB UNDER
GUIDELINES FOR FEES AND DISBURSEMENTS FOR
PROFESSIONALS IN RESPECT OF SEVENTH INTERIM AND FINAL
FEE APPLICATION OF DELOITTE & TOUCHE LLP, AS INDEPENDENT
AUDITORS AND ACCOUNTANTS TO THE DEBTORS, FOR THE
PERIOD FROM OCTOBER 8, 2005 THROUGH JANUARY 25, 2008**

I, Brock E. Plumb, hereby certify that:

1. I am a Partner at Deloitte & Touche LLP (“**Deloitte & Touche**”), with responsibility for compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the “**Local Guidelines**”), the Guidelines for Reviewing Applications for Compensation & Reimbursement of Expenses filed under 11 U.S.C. § 330 promulgated by the Office of the United States Trustee (the “**UST Guidelines**”), and the Order Under 11 U.S.C. §331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals entered November 4, 2005 (as supplemented, the “**Fee Order**” and, collectively with the Local Guidelines and the UST Guidelines, the “**Guidelines**”).

2. This certification is made, pursuant to the Guidelines, in respect of the Seventh Interim and Final Application of Deloitte & Touche LLP, as Independent Auditors and Accountants to the Debtors, for the Period from October 8, 2005 through January 25, 2008 (the “**Fee**

Application”), by which Deloitte & Touche seeks (i) allowance of interim compensation for the period commencing October 1, 2007 through January 25, 2008 and (ii) allowance of final compensation and reimbursement of expenses for the period commencing October 8, 2005 through January 25, 2008.

3. I have read the Fee Application and have approved it for service and filing with the Court.

4. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought by Deloitte & Touche in the Fee Application fall within the Local Guidelines.

5. To the best of my knowledge, the fees and disbursements sought by Deloitte & Touche in the Fee Application have been billed at rates and in accordance with practices customarily employed by Deloitte & Touche and generally accepted by Deloitte & Touche’s clients.

6. I certify that Deloitte & Touche will not make a profit on the reimbursement of any expenses for which it seeks reimbursement in the Fee Application, regardless of whether the service for which such expense reimbursement has been requested was performed in-house or by a third party.

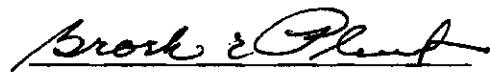
7. I certify that to the extent that monthly compensation was requested, Deloitte & Touche has complied with the requirement under the Fee Order that it to provide (i) the Debtors, (ii) counsel for the Official Committee of Unsecured Creditors, (iii) the United States Trustee for the Southern District of New York, (iv) Skadden, Arps, Slate, Meagher & Flom LLP, (v) counsel for the agent under Debtors’ pre-petition facility, (vi) counsel for the agent under the Debtors’ post-petition credit facility, and (vii) the members of the Fee Committee since their appointment, following each calendar month for which compensation is sought, with a statement of Deloitte & Touche’s fees and

disbursements accrued during the previous month. As required by the Fee Order, each such monthly fee statement contains a list of professionals and interns providing services, their respective billing rates, the aggregate hours spent by each professional, a reasonably detailed breakdown of the disbursements incurred and contemporaneously maintained time entries for each individual in increments of tenths of an hour.

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8. I certify that the United States Trustee for the Southern District of New York, the chair of each official committee and/or such committee's counsel, and the Debtors are being provided with a copy of the Fee Application at least ten days before the date set by the court or any applicable rules for filing fee applications.

Dated: Detroit, Michigan
December 21, 2009



Brock E. Plumb
Deloitte & Touche LLP
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Detroit, Michigan 48243
Tel: (313) 396-3000

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Interim Period of 10/01/2007 through 01/25/2008
Final Period of 10/08/2005 through 01/25/2008
Exhibit B – Retention Order**

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
: Case No. 05-44481 (RDD)
DELPHI CORPORATION, et al. :
: Debtors. : (Jointly Administered)
:
-----x

ORDER UNDER 11 U.S.C. §§ 327(a), 328(a), AND 1107(b) AUTHORIZING
EMPLOYMENT AND RETENTION OF DELOITTE & TOUCHE LLP
AS INDEPENDENT AUDITORS AND ACCOUNTANTS TO DEBTORS,
EFFECTIVE NUNC PRO TUNC TO OCTOBER 8, 2005

("DELOITTE & TOUCHE RETENTION ORDER")

Upon the application dated November 23, 2005 (the "Application") (Docket No. 1222) of Delphi Corporation and certain of its domestic subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order (the "Order") under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) and Fed. R. Bankr. P. 2014 authorizing the employment and retention of Deloitte & Touche LLP ("Deloitte & Touche") as independent auditors and accountants to the Debtors, effective nunc pro tunc to October 8, 2005; and upon the Affidavit of Brock E. Plumb, sworn to November 9, 2005, in support of the Application; and upon the Supplemental Declaration of Brock E. Plumb in Support of Application for Order under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) Authorizing Employment and Retention Of Deloitte & Touche LLP as Independent Auditors and Accountants to Debtors, Effective Nunc Pro Tunc to October 8, 2005 (Docket No. 1664); and having considered: (i) Lead Plaintiffs' Objection to Debtors' Application for Order under 11 U.S.C. §§ 327(a), 328(a) and 1107(b) Authorizing Employment and Retention Nunc Pro Tunc to October 8, 2005, of Deloitte & Touche LLP as Independent Auditors and Accountants to Debtors (Docket No. 1401) (the

"Objection"); (ii) the Limited Objection of The Official Committee of Unsecured Creditors to Debtors' Application for Order under 11 U.S.C. §§ 327(A), 328(A), and 1107(B) Authorizing Employment and Retention of Deloitte & Touche LLP as Independent Auditors and Accountants to Debtors, Effective Nunc Pro Tunc to October 8, 2005 (Docket No. 1649) (the "Limited Objection"); and (iii) Debtors' Response to Lead Plaintiffs' Objection to Debtors' Application for Order under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) Authorizing Employment and Retention, Nunc Pro Tunc To October 8, 2005, of Deloitte & Touche LLP as Independent Auditors and Accountants to Debtors (Docket No. 1719), including the Declaration Of Robert Dellinger in Support of Application for Order under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) Authorizing Employment and Retention Of Deloitte & Touche LLP as Independent Auditors and Accountants to Debtors, Effective Nunc Pro Tunc to October 8, 2005 attached thereto; and upon the record of the hearing held on the Application; and this Court having determined that the relief requested in the Application, as modified hereby, is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Application has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor for the reasons stated by the Court in its bench ruling on the Application, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Application is GRANTED on a final basis, except that the words "and thereafter" in paragraph 16(a) of the Application have been withdrawn.
2. Subject to the terms of this Order, the Debtors' employment of Deloitte & Touche as their independent auditors and accountants pursuant to the terms and conditions of the Application (and the engagement letters attached thereto) is approved pursuant to

sections 327(a), 328(a), and 1107(b) of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code") and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), effective nunc pro tunc to October 8, 2005.

3. Deloitte & Touche shall be compensated in accordance with the standards and procedures set forth in sections 330 and 331 of the Bankruptcy Code and all applicable Bankruptcy Rules, Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), guidelines established by the Office of the United States Trustee, and further orders of this Court.

4. All requests of Deloitte & Touche for payment of indemnity pursuant to that certain engagement letter dated January 24, 2005 (the "Government Reports Engagement Letter", and together with the audit services engagement letter dated August 29, 2005, the "Engagement Letters") shall be made by means of an application (interim or final as the case may be) and shall be subject to review by the Court to ensure that payment of such indemnity conforms to the terms of the Government Reports Engagement Letter and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought, provided, however, that in no event shall Deloitte & Touche be indemnified for its own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence, or willful misconduct.

5. That in no event shall Deloitte & Touche be indemnified for a claim that a court determines by final order to have arisen out of Deloitte & Touche's own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence, or willful misconduct.

6. That in the event that Deloitte & Touche seeks reimbursement for attorneys' fees from the Debtors pursuant to the Government Reports Engagement Letter, the invoices and supporting time records from such attorneys shall be included in Deloitte & Touche's own

applications (both interim and final) and such invoices and time records shall be subject to the United States Trustee's guidelines for compensation and reimbursement of expenses and the approval of the Bankruptcy Court under the standards of §§ 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under § 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy Section 330(a)(3)(C) of the Bankruptcy Code.

7. Neither the entry of this Order nor the employment of Deloitte & Touche by the Debtors' bankruptcy estates pursuant to the Engagement Letters or this Order shall (i) convert any claim or request for payment or reimbursement by Deloitte & Touche (including any claim for attorneys' fees) based upon acts, omissions, conduct, events, occurrences or otherwise that occurred or arose prior to October 8, 2005 (the "Petition Date") into a postpetition obligation or administrative expense of the Debtors and their respective estates; or (ii) convert any claim or request by Deloitte & Touche based upon acts, omissions, conduct, events, occurrences or otherwise that occurred or arose on or after the Petition Date into a prepetition general unsecured claim.

8. Neither the employment of Deloitte & Touche pursuant to the Application or this Order nor any determination that Deloitte & Touche is "disinterested" for purposes of Section 327 of the Bankruptcy Code shall constitute a defense for Deloitte & Touche or any of its affiliates or a bar in the event that Deloitte & Touche or any of its affiliates becomes a defendant in an adversary proceeding commenced by or on behalf of the estates for recovery of a voidable transfer under Chapter 5 of the Bankruptcy Code. This Court makes no determination in connection with entering this Order as to whether or not it would be appropriate for such an adversary proceeding to be commenced.

9. To the extent this Order is inconsistent with the Engagement Letters, this Order shall govern.

10. Any party-in-interest shall have the right to raise the issue of the application of Deloitte & Touche's prepetition retainer to postpetition fees and expenses.

11. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

12. The requirement under Local Rule 9013-1(b) for the service and filing of a separate memorandum of law is deemed satisfied by the Application.

13. The Objection and the Limited Objection, to the Application, to the extent not resolved by this Order, are hereby overruled.

Dated: New York, New York
January 17, 2006

/s/ ROBERT D. DRAIN

UNITED STATES BANKRUPTCY JUDGE

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Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Seventh Interim Fee Application
Interim Period of 10/01/2007 through 01/25/2008
Exhibit C – Summary of Fees, Expenses, and Adjustments**

Total Fees	\$177,124.50
Discount ⁽¹⁾	(\$34,522.10)
Fee Application Adjustment ⁽²⁾	(\$21,708.55)
Total Adjusted Fees	<u>\$120,893.85</u>
Total Expenses ⁽³⁾	-
Total Due	<u>\$120,893.85</u>

(1) Discount reflects a reduction in fees for this interim fee application consistent with the engagement letter dated August 29, 2005, and the retention affidavit of Brock E. Plumb.

(2) The fee application adjustment represents a current voluntary reduction by Deloitte & Touche for certain fee application preparation services detailed in this interim fee application. For purposes of reconciliation, please note that the total fees of Deloitte & Touche for fee application preparation services during the period encompassed by this interim fee application were \$32,314.00.

(3) This interim fee application excludes expenses incurred by Deloitte & Touche LLP personnel while providing professional services to Delphi, during the period encompassed by this interim fee application. Deloitte & Touche LLP is voluntarily waiving the collection of the expenses for the period encompassed by this interim fee application.

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Seventh Interim Fee Application
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Exhibit D - Time and Fees By Professional**

Names Of Professionals/ Paraprofessionals/ Paraprofessionals⁽¹⁾	Rates	Hours	Total
<u>Partner/Principal/Director</u>			
Coulter, Stephen J	670.00	1.0	\$670.00
Crowley, Mark J	650.00	20.0	\$13,000.00
Favor, Richard A	750.00	11.5	\$8,625.00
Garrett, George N	670.00	4.0	\$2,680.00
Plumb, Brock E	650.00	17.0	\$11,050.00
Swormstedt, Jeffrey Allan	670.00	2.5	\$1,675.00
<u>Senior Manager</u>			
Fleming, Katherine Evelyn	525.00	45.0	\$23,625.00
Moyer, Denny L	490.00	3.6	\$1,764.00
<u>Manager,</u>			
Alsager, Christina C	450.00	17.1	\$7,695.00
Peterson, John D G	500.00	61.1	\$30,550.00
Ralbusky, Deanna M	450.00	33.7	\$15,165.00
<u>Senior Staff</u>			
Ludtke, Emily Irene	345.00	75.5	\$26,047.50
McCoy, Kathryn Anne	345.00	97.4	\$33,603.00
Miller, Ashley Elaine	345.00	2.5	\$862.50
Total	391.9	\$177,124.50	

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Interim Period of 10/01/2007 through 01/25/2008
Exhibit E - Time By Category**

CATEGORY DESCRIPTION	HOURS
8-K CONSENT	327.2
PREPARATION OF FEE/EXPENSE APPLICATIONS	64.7
Grand Total	391.9

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Seventh Interim Fee Application
Interim Period of 10/01/2007 through 01/25/2008
Exhibit F – Time Detail

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/3/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted portion of June, July, and August 2007 monthly statement	1.0	500.00	500.00
10/3/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Incorporated additional data for June, July, and August 2007 monthly statement	1.1	500.00	550.00
10/4/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted balance of schedules for June, July, and August 2007 monthly statement	2.6	500.00	1,300.00
10/5/2007	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed monthly fee application	0.5	490.00	245.00
10/9/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared Jun-Jul-Aug 07 datasets for uploading requirements	0.8	500.00	400.00
10/10/2007	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed Delphi invoices and requested information from Delphi for invoices sent	1.0	490.00	490.00
10/25/2007	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed Delphi invoice collectability for reserve calculation	1.0	490.00	490.00
10/31/2007	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed and prepared draft invoice for monthly billing	1.1	490.00	539.00
11/6/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Ran initial queries for September and October 2007 monthly statements	2.6	500.00	1,300.00
11/7/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Executed multi-wbs format queries	2.1	500.00	1,050.00
11/8/2007	ALSAGER, CHRISTINA C	MANAGER	8-K CONSENT	Prepared 2007 consent workpapers for archive	2.0	450.00	900.00
11/8/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Researched and responded to R. Young re: OGC request	0.5	500.00	250.00
11/9/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Began aggregation of datasets	0.8	500.00	400.00

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
11/9/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Aggregated queried data	3.6	500.00	1,800.00
11/13/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Participated in conference call with R.Young re: September and October monthly statements	0.3	500.00	150.00
11/13/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled group 2 of data for September and October 2007 monthly statements	1.9	500.00	950.00
11/14/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted portion of September and October monthly statements	2.3	500.00	1,150.00
11/15/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted balance of schedules and calculations and conference called with counsel re: same	2.3	500.00	1,150.00
11/16/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted supporting documents and finalized statements	2.9	500.00	1,450.00
11/28/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Participated in conference call with D.Moyer re: fee application	0.4	500.00	200.00
11/28/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Participated in conference call with R.Young re: fee application and incorporated revisions	0.5	500.00	250.00
12/4/2007	FLEMING, KATHERINE EVELYN	SENIOR MANAGER	8-K CONSENT	Participated in meeting with Delphi, Ernst and Young and D&T re: consents needed from Detroit-In December, January, and February	0.7	525.00	367.50
12/4/2007	FLEMING, KATHERINE EVELYN	SENIOR MANAGER	8-K CONSENT	Prepared for and participated in meeting with B.Plumb, M. Crowley, D. Ralbusky and C. Mager re: scheduling requirements	1.1	525.00	682.50
12/4/2007	ALSAGER, CHRISTINA C	MANAGER	8-K CONSENT	Prepared for and met with B.Plumb, M.Crowley, T.Timko, K.Fleming, and D.Ralbusky re: scheduling requirements and Delphi's emergence from bankruptcy	1.5	450.00	675.00
12/4/2007	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Reviewed timeline and detail of procedures for year end work for Delphi	0.6	450.00	270.00
12/4/2007	CROWLEY, MARK J	PARTNER	8-K CONSENT	Prepared for and participated in meeting with B. Plumb, T. Timko, C.Alsager, K.Fleming, and D.Ralbusky re: schedules and Delphi emergence	1.5	650.00	975.00

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
12/4/2007	PLUMB, BROCK E	PARTNER	8-K CONSENT	Performed research re: presentations of discontinued operations	1.0	650.00	650.00
12/4/2007	CROWLEY, MARK J	PARTNER	8-K CONSENT	Reviewed plan for issuance of consent prepared by K. Fleming and researched related areas of audit	2.0	650.00	1,300.00
12/4/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Began compilation of datasets for sixth interim fee application	3.8	500.00	1,900.00
12/4/2007	PLUMB, BROCK E	PARTNER	8-K CONSENT	Participated in conference call with T.Timko and staff re: plans for new filings and 2007 10K Drafted narratives and partial pleadings/revisions for interim application and reviewed DPS relative to aggregate payments received	1.0	650.00	650.00
12/6/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS		3.4	500.00	1,700.00
12/7/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Finalized draft of 6th Interim schedules and pleadings	3.0	500.00	1,500.00
12/11/2007	FLEMING, KATHERINE EVELYN	SENIOR MANAGER	8-K CONSENT	Scheduled and responded to emails from Delphi	0.5	525.00	262.50
12/12/2007	PLUMB, BROCK E	PARTNER	8-K CONSENT	Reviewed draft consent and representation letter for 5-1 filing	1.0	650.00	650.00
12/12/2007	PLUMB, BROCK E	PARTNER	8-K CONSENT	Reviewed December 10th application to the Court and researched its Implications on discontinued operations	2.0	650.00	1,300.00
12/13/2007	FLEMING, KATHERINE EVELYN	SENIOR MANAGER	8-K CONSENT	Prepared for and attended the kickoff meeting at Delphi re: discussion of data availability and timing	3.1	525.00	1,627.50
12/13/2007	SWORMSTEDT, JEFFREY ALLAN	PARTNER	8-K CONSENT	Performed concurring review of 8-K consent	1.5	670.00	1,005.00
12/14/2007	FLEMING, KATHERINE EVELYN	SENIOR MANAGER	8-K CONSENT	Addressed comments and prepared consent file for final Issue	3.9	525.00	2,047.50
12/17/2007	ALSAGER, CHRISTINA C	MANAGER	8-K CONSENT	Obtained prior year workpapers necessary to audit discontinued operations	0.5	450.00	225.00
12/17/07	PLUMB, BROCK E	PARTNER	8-K CONSENT	Discussed scope of Deloitte & Touche testing for the segments and discontinued operations with K. Fleming	1.0	650.00	650.00

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
12/17/2007	ALSGAGER, CHRISTINA C	MANAGER	8-K CONSENT	Met with K. Fleming and D. Ralbusky re: plan of attack for consent and discontinued operations	2.5	450.00	1,125.00
12/17/2007	FLEMING, KATHERINE EVELYN	SENIOR MANAGER	8-K CONSENT	Distributed and reviewed files necessary for testing	1.7	525.00	892.50
12/17/2007	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Reviewed client prepared schedules for the discontinued operations and segment realignment	2.4	450.00	1,080.00
12/17/2007	FLEMING, KATHERINE EVELYN	SENIOR MANAGER	8-K CONSENT	Provided planning re: audit procedures for Delphi's updates to the 10-K	3.8	525.00	1,995.00
12/17/2007	PLUMB, BROCK E	PARTNER	8-K CONSENT	Reviewed the passed adjustments and the SEC 310 memo for the consent	2.0	650.00	1,300.00
12/18/2007	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Provided review of steering discontinued operations schedule obtained from client	3.4	345.00	1,173.00
12/18/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Participated in conference calls with R. Young and then S. Travejo re: datasets for LCC	0.5	500.00	250.00
12/18/2007	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Performed selections for testing of interior discontinued operations	0.5	345.00	172.50
12/18/2007	CROWLEY, MARK J	PARTNER	8-K CONSENT	Read and responded to Delphi related emails re: segment realignment, discontinued operations, and filing plans	0.5	650.00	325.00
12/18/2007	CROWLEY, MARK J	PARTNER	8-K CONSENT	Reviewed schedules and information related to segment realignment and discontinued operations	2.5	650.00	1,625.00
12/18/2007	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-I< CONSENT	Prepared for and participated in meeting with B.Schafer re: walkthrough of realignment adjustments	3.0	345.00	1,035.00
12/18837	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Created workpapers to perform testing on segment realignment adjustments	4.0	345.00	1,380.00
12/18/2007	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in meeting with K.Fleming and K.McCoy re: approach to testing areas in order to reissue consent	1.0	345.00	345.00
12/18/2007	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and met with K.Fleming, E.Ludtke re: approach to testing areas In order to reissue consent	1.0	345.00	345.00

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
12/18/2007	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Provided review of interior discontinued operations schedule obtained from client	3.1	345.00	1,069.50
12/18/2007	CROWLEY, MARK J	PARTNER	8-K CONSENT	Researched accounting for segment realignment	1.5	650.00	975.00
12/18/2007	FLEMING, KATHERINE EVELYN	SENIOR MANAGER	8-K CONSENT	Prepared for and met with K. McCoy and E. Luditke re: approach to testing areas in order to reissue consent	1.0	525.00	525.00
12/18/2007	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared outstanding datasets for LCC, uploaded to SIMS, and researched and drafted explanatory email to LCC for reconciliation purposes	2.5	500.00	1,250.00
12/18/2007	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Performed selections for testing of steering discontinued operations	0.5	345.00	172.50
12/18/2007	FLEMING, KATHERINE EVELYN	SENIOR MANAGER	8-K CONSENT	Kicked off audit procedures at Delphi re: describing procedures and addressing workplan questions with client	2.9	525.00	1,522.50
12/19/2007	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in meeting with B. Smith re: discussion of steering discontinued operations beginning balance	1.7	345.00	586.50
12/19/2007	FLEMING, KATHERINE EVELYN	SENIOR MANAGER	8-K CONSENT	Addressed multiple staff questions re: engagement and communicated current status to J. Williams	1.1	525.00	577.50
12/19/2007	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in meeting with B. Smith re: discussion of interior discontinued operations beginning balance	1.6	345.00	552.00
12/19/2007	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for meeting with M. Sandelich re: steering discontinued operations and interior discontinued operations	1.6	345.00	552.00
12/19/2007	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in meeting with client re: items selected for steering discontinued operations	1.1	345.00	379.50
12/19/2007	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Performed testing relating to the realignment adjustment for Powertrain Division	4.0	345.00	1,380.00

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
12/19/2007	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-1< CONSENT	Participated in meeting with M. Sandelich re: steering discontinued operations selections for testing and Interior discontinued operations selections for testing	1.5	345.00	517.50
12/19/2007	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Reviewed client prepared supporting documentation for the discontinued operations financial statement information	1.4	450.00	630.00
12/19/2007	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Reviewed client prepared supporting documentation for the segment realignment	2.1	450.00	945.00
12/19/2007	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Performed testing relating to the realignment adjustment for Thermal Division	4.0	345.00	1,380.00
12/20/2007	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and met with K. McCoy re: progress of testing areas	1.0	345.00	345.00
12/20/2007	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Performed review of updated discontinued operations schedules obtained	1.9	345.00	586.50
12/20/2007	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared listing of selections for steering discontinued operations and interior discontinued operations based on updated schedules obtained	2.4	345.00	828.00
12/20/2007	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and met with E. Lutdkre re: progress of testing areas and wrapup procedures	1.0	345.00	345.00
12/20/2007	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Prepared workpapers for testing of investment in affiliate footnote disclosure	3.0	345.00	1,035.00
12/20/2007	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and met with K. Langford re: walkthrough of Thermal gross margin adjustment	2.0	345.00	890.00
12/20/2007	FLEMING, KATHERINE EVELYN	SENIOR MANAGER	8-K CONSENT	Answered staff question re: audit procedures	0.1	525.00	52.50
12/20/2007	ALSAGER, CHRISTINA C	MANAGER	8-K CONSENT	Reviewed open items listing for discontinued operations and segment realignment	1.1	450.00	495.00

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
12/20/2007	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and met with B.Schafer, L.McPhearson, G.Anderson re: Hyperion and SAP system downloads for financial statements of realigned segments	1.0	345.00	345.00
12/20/2007	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Participated in meeting with M. Sandelich re: additional selections for discontinued operations testing	1.3	345.00	448.50
12/20/2007	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for meeting with M. Sandelich re: additional selections for discontinued operations testing	1.6	345.00	552.00
12/20/2007	FLEMING, KATHERINE EVELYN	SENIOR MANAGER	8-K CONSENT	Reviewed status of audit procedures	0.9	525.00	472.50
12/20/2007	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and met with B.Schafer re: walkthrough of Thermal segment realignment	3.0	345.00	1,035.00
12/21/2007	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Researched prior audit workpapers to reference re: testing of current footnote disclosures	2.0	345.00	690.00
12/21/2007	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Completed documentation of all adjustments related to segment realignment	3.0	345.00	1,035.00
12/21/2007	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Performed testing related to the investment in affiliate footnote disclosure	3.0	345.00	1,035.00
1/2/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Prepared for and participated in discussion with M. Sandelich re: review of open items	1.3	525.00	682.50
1/3/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with C. Whiteman and M. Sandelich re: steering discontinued operations open items	2.8	345.00	966.00
1/3/2008	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in meeting with C. Alsager re: approach to testing specific adjustments relating to the segment realignment disclosure	1.5	345.00	517.50
1/3/2008	ALSAGER, CHRISTINA C	MANAGER	8-K CONSENT	Reviewed review notes on segment realignment with E. Luditke	1.5	450.00	675.00
1/3/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Reviewed additional support obtained for steering discontinued operations	1.3	345.00	448.50

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
1/3/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Prepared for and participated in discussion with K. Fleming re: review procedures for discontinued operations	0.3	450.00	135.00
1/3/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Reviewed and documented support obtained for steering discontinued operations	2.4	345.00	828.00
1/3/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with C. Whiteman re: additional support obtained for steering discontinued operations	1.7	345.00	586.50
1/4/2008	ALSAGER, CHRISTINA C	MANAGER	8-K CONSENT	Reviewed open items related to segment realignment	1.1	450.00	495.00
1/4/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with C. Whiteman re: steering discontinued operations support	1.7	345.00	586.50
1/4/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Prepared for and discussed segment review notes and procedures with C. Alsager	0.40	450.00	180.00
1/4/2008	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in meeting with K. Langford and Delphi personnel re: adjustments made to AHG business segment	1.0	345.00	345.00
1/4/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Reviewed interim discontinued operation schedules	1.4	345.00	483.00
1/4/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Reviewed status of procedures and addressed team questions	3.3	525.00	1,732.50
1/4/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Reviewed additional support obtained for steering discontinued operations	2.5	345.00	862.50
1/4/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with D. Raibusky and K. Fleming re: steering discontinued operations selections and open items	1.2	345.00	414.00
1/4/2008	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Documented information provided by K. Langford re: all items relating to AHG business segment realignment	4.0	345.00	1,380.00
1/4/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Reviewed and documented the segment reporting workpaper procedures	1.8	450.00	810.00
1/4/2008	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Documented information provided by B. Schaffer re: segment realignment disclosure	2.0	345.00	690.00

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
1/4/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Documented support obtained for steering discontinued operations	2.3	345.00	793.50
1/4/2008	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in meeting with B. Schafer and Delphi personnel re: segment realignment disclosure documentation	1.0	345.00	345.00
1/4/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Reviewed company prepared schedules for the discontinued operations reporting	2.3	450.00	1,035.00
1/4/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Communicated status of audit procedures to company and established next meeting to update on progress of procedures	1.7	525.00	892.50
1/7/2008	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Prepared workpapers for final review and updated documentation relating to changes in segment realignment disclosure	4.0	345.00	1,380.00
1/7/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with C. Whiteman re: selections for interiors discontinued operations	2.3	345.00	793.50
1/7/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with C. Whiteman re: support obtained for steering discontinued operations	2.1	345.00	724.50
1/7/2008	FAVOR, RICHARD A	DIRECTOR	8-K CONSENT	Prepared for and participated in discussion with K. Fleming re: discontinued operations information	0.3	750.00	225.00
1/7/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with K. Fleming, D. Ralbusky, J. Williams, M. Sandelich, and C. Whiteman re: open items for steering and interiors discontinued operations	2.5	345.00	862.50
1/7/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Prepared for and participated in discussion with K. Fleming and K. McCoy re: open item	0.4	450.00	180.00
1/7/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Prepared for and participated in discussion with R. Favor re: discontinued operations information	0.3	525.00	157.50

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
1/7/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Reviewed company prepared memo re: accounting for discontinued operations	0.7	450.00	315.00
1/7/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Documented support obtained for steering discontinued operations	2.7	345.00	931.50
1/7/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Prepared for and held update meeting with Delphi management and Deloitte re: testing open items	0.9	525.00	472.50
1/7/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Reviewed support obtained for interiors discontinued operations	1.7	345.00	586.50
1/8/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with C. Whiteman re: differences noted during review of steering discontinued operations balance sheet and income statement compared to the 2006 consent balances	2.3	345.00	793.50
1/8/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Documented steering and interiors discontinued operations balance sheet and income statement tie-out	2.1	345.00	724.50
1/8/2008	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Prepared questions and completed documentation for thermal division segment realignment	4.0	345.00	1,380.00
1/8/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Reviewed interiors discontinued operations balance sheet and income statement and compared beginning balances to 2006 Consent balances	2.7	345.00	931.50
1/8/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Reviewed steering discontinued operations balance sheet and income statement and compared the beginning balance to the 2006 consent balances	2.5	345.00	862.50
1/8/2008	PLUMB, BROCK E	PARTNER	8-K CONSENT	Reviewed 8-K and related working papers	1.0	650.00	650.00
1/8/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with C. Whiteman re: differences noted during review of interiors discontinued operations balance sheet and income statement compared to 2006 consent	1.6	345.00	552.00

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
1/9/2008	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed DPS and Pacer re: 6th Interim and drafted emails to team leads re: same	0.6	500.00	300.00
1/9/2008	PLUMB, BROCK E	PARTNER	8-K CONSENT	Reviewed 8-K and related working papers	1.0	650.00	650.00
1/9/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Reviewed and discussed in further detail findings in segment testing with E. Luditke	0.7	525.00	367.50
1/9/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with C. Whiteman and E. Clauson re: pension costs related to discontinued operations for both steering and interiors	1.9	345.00	655.50
1/9/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with M. Sandelich and C. Whiteman re: support obtained for steering selection relating to plant closing costs	2.7	345.00	931.50
1/9/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Updated documentation based on updated version of discontinued operations workpapers obtained for steering and interiors	2.5	345.00	862.50
1/9/2008	FAVOR, RICHARD A	DIRECTOR	8-K CONSENT	Reviewed client tax memoranda	1.0	750.00	750.00
1/9/2008	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with B. Schafer and K. Langford re: new adjustments to be made to current adjustments based on items discovered during testing	3.0	345.00	1,035.00
1/9/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Reviewed pension cost adjustments support obtained from C. Whiteman	2.3	345.00	793.50
1/9/2008	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Documented and prepared workpaper re: corrected adjustments and Delphi's methodology for determining all adjustments included	3.0	345.00	1,035.00
1/9/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Reviewed updated version of discontinued operations workpapers obtained for both steering and interiors	2.9	345.00	1,000.50
1/10/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Reviewed updated version of discontinued operations memo from M. Sandelich	2.3	345.00	793.50

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
1/10/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Prepared for and participated in meeting with D. Ralbusky, R. Favor and K. McCoy re: discontinued operations	1.1	525.00	577.50
1/10/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Reviewed the company prepared calculation re: steering division discontinued operation accounting	0.8	450.00	360.00
1/10/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Finalized all documentation for steering discontinued operations in order to submit for review	2.7	345.00	931.50
1/10/2008	FAVOR, RICHARD A	DIRECTOR	8-K CONSENT	Prepared for and participated in conference call with K. Fleming and K. McCoy re: discontinued operations	0.3	750.00	225.00
1/10/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with R. Favor re: tax workpapers obtained from the client for steering and interiors discontinued operations	2.1	345.00	724.50
1/10/2008	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Completed documentation of adjusted adjustments for the powertrain division segment realignment	3.0	345.00	1,035.00
1/10/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Finalized documentation for steering pension cost adjustment for discontinued operations	2.8	345.00	966.00
1/10/2008	FAVOR, RICHARD A	DIRECTOR	8-K CONSENT	Prepared for and participated in discussion with K. McCoy re: income tax audit procedures	0.2	750.00	150.00
1/10/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with K. Fleming, D. Ralbusky, and R. Favor re: status of discontinued operations testing	2.2	345.00	759.00
1/10/2008	ALSAGER, CHRISTINA C	MANAGER	8-K CONSENT	Reviewed potential errors to be included in the segment realignment identified by Delphi	0.9	450.00	405.00
1/10/2008	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Updated DPS query runs for November and December 2007 periods	2.0	500.00	1,000.00
1/11/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Documented interiors discontinued operations support obtained for testing selections	2.5	345.00	862.50
1/11/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Documented pension cost adjustment to discontinued operations for interiors	1.4	345.00	483.00

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
1/11/2008	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Researched prior 2005 adjusting entries in order to determine portion allocated to realigned segments	4.0	345.00	1,380.00
1/11/2008	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Aggregated group 2 and 3 datasets for November and December 2007 monthly statements	2.7	500.00	1,350.00
1/11/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with C. Whiteman re: status of support for power products adjustments to discontinued operations	1.7	345.00	586.50
1/11/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Obtained and reviewed updated version of discontinued operations workpaper from M. Sandelich	2.1	345.00	724.50
1/11/2008	MCCOY, KATHRYN ANNE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with C. Whiteman re: interior's income statement beginning balance	1.5	345.00	517.50
1/11/2008	RALBUSKY, DEANNA M	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed company prepared memo re: assumptions for the discontinued operations accounting	0.4	450.00	180.00
1/11/2008	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Aggregated group 1 datasets for November and December 2007 monthly statements	3.2	500.00	1,600.00
1/12/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Updated documentation in preparation of the issuance of consent on the amended S-1	2.7	525.00	1,417.50
1/12/2008	FAVOR, RICHARD A	DIRECTOR	8-K CONSENT	Reviewed client prepared tax information	4.0	750.00	3,000.00
1/13/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Reviewed audit procedures re: steering discontinued operations balance sheet	3.1	450.00	1,395.00
1/14/2008	FAVOR, RICHARD A	DIRECTOR	8-K CONSENT	Reviewed client memoranda re: tax impact of discontinued operations	2.0	750.00	1,500.00
1/14/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Prepared and received communications re: updates on the audit process and S-1 filing	0.7	525.00	367.50
1/14/2008	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	8-K CONSENT	Reviewed tax computations workpapers related to 2007 10-K consent and discontinued operations	2.0	390.00	780.00

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
1/14/2008	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with R. Favor re: tax computations regarding the 2007 10-K consent and discontinued operations	0.5	390.00	195.00
1/14/2008	FAVOR, RICHARD A	DIRECTOR	8-K CONSENT	Prepared for and participated in discussion with A. Miller re: tax computations regarding the 2007 10-K consent and discontinued operations	0.5	750.00	375.00
1/15/2008	PLUMB, BROCK E	PARTNER	8-K CONSENT	Consulted with S. Coulter and G. Garrett re: consent for 8-K	1.0	650.00	650.00
1/15/2008	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with B. Schafer re: SOPA entries of post- close 2005 audit	1.0	345.00	345.00
1/15/2008	ALSAGER, CHRISTINA C	MANAGER	8-K CONSENT	Reviewed workpapers for change in segment reporting due to additional proposed adjustments to be included	1.1	450.00	495.00
1/15/2008	FAVOR, RICHARD A	DIRECTOR	8-K CONSENT	Reviewed tax impact of discontinued operations workpapers	1.0	750.00	750.00
1/15/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Reviewed audit procedures for the steering income statement restated for discontinued operations	2.1	450.00	945.00
1/15/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Prepared for and reviewed open items for audit procedures re: interiors discontinued operations balance sheet and income statement	0.4	450.00	-
1/15/2008	COULTER, STEPHEN J	PARTNER	8-K CONSENT	Consulted with B. Plumb and G. Garret on consent for 8-K	1.0	670.00	670.00
1/15/2008	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Aggregated datagroup 4 for November and December 2007 monthly statements	2.1	500.00	1,050.00
1/15/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Reviewed updated schedules on 8K provided by Delphi	0.3	525.00	157.50
1/15/2008	PLUMB, BROCK E	PARTNER	8-K CONSENT	Reviewed working papers for the Amendment 2 to the S-1 to be filed	1.0	650.00	650.00
1/16/2008	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with K. Langford re: how post close adjustments were allocated to the plant level from the divisional level	2.0	345.00	690.00

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
1/16/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Prepared for and participated in discussion with Delphi management re: status of audit procedures and other open items	0.9	525.00	472.50
1/16/2008	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted balance of monthly schedules for November and December 2007 monthly statements	1.4	500.00	700.00
1/17/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Reviewed response from T. Tamer re: tax question raised by R. Favor	0.1	525.00	52.50
1/17/2008	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted supporting documents for November-December 2007 monthly statements and performed review	1.9	500.00	950.00
1/17/2008	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed data for latest invoicing required to LCC; drafted explanatory email to S. Trevino and provided data	0.6	500.00	300.00
1/17/2008	FAVOR, RICHARD A	DIRECTOR	8-K CONSENT	Drafted e-mail to T. Tamer re: FAS 109 question	0.2	750.00	150.00
1/17/2008	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Ran DPS queries for six month expense activity and reviewed and summarized expenses	1.3	500.00	650.00
1/18/2008	PLUMB, BROCK E	PARTNER	8-K CONSENT	Reviewed discontinued operations memo and consideration of power products	1.0	650.00	650.00
1/18/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Communicated updates and timing to team re: S-1 filing	0.2	525.00	105.00
1/18/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Updated and provided drafts of representation letter and consent to J. Williams for her review related to S-1 filing	0.2	525.00	105.00
1/18/2008	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared electronic data for uploading to LCC per court requirements	1.2	500.00	600.00
1/18/2008	PLUMB, BROCK E	PARTNER	8-K CONSENT	Reviewed draft of 2007 10-K	1.0	650.00	650.00
1/18/2008	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Finalized November and December 2007 monthly statement and provided same to parties in interest	0.6	500.00	300.00
1/19/2008	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-1(CONSENT	Prepared adjustment workpaper to reflect additional adjustments to the realignment	2.0	345.00	690.00
1/19/2008	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Prepared finalized/updated workpapers for review	2.0	345.00	690.00

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
1/19/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Reviewed and communicated interior questions on audit evidence to the company	2.1	525.00	1,102.50
1/21/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Updated support for S-1 filing including 8-K reference in filing	0.9	525.00	472.50
1/21/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Prepared for and participated in discussion with B. Plumb re: audit approach	1.0	525.00	525.00
1/21/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Prepared for and participated in discussion with D. Raibusky re: open items for the discontinued operations testing	0.5	525.00	262.50
1/21/2008	SWORMSTEDT, JEFFREY ALLAN	PARTNER	8-K CONSENT	Reviewed 8-K and related working papers	1.0	670.00	670.00
1/21/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Prepared for and participated in discussion with K. Fleming re: open items for the discontinued operations testing	0.5	450.00	225.00
1/21/2008	PLUMB, BROCK E	PARTNER	8-K CONSENT	Reviewed working paper on power products and discussed audit approach with K. Fleming	1.0	650.00	650.00
1/22/2008	CROWLEY, MARK J	PARTNER	8-K CONSENT	Reviewed working papers related to the investment in affiliate footnote	1.0	650.40	650.00
1/22/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Reviewed updates to S-1, coordinated printing of consent, and communicated delay in planned filing to B. Plumb.	2.1	525.00	1,102.50
1/22/2008	CROWLEY, MARK J	PARTNER	8-K CONSENT	Reviewed working papers related to discontinued operations	2.0	650.00	1,300.00
1/22/2008	CROWLEY, MARK J	PARTNER	8-K CONSENT	Reviewed working papers related to the change in segment reporting	2.5	650.00	1,625.00
1/22/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Reviewed testing procedures for the steering discontinued operations reporting	1.7	450.00	765.00
1/22/2008	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Prepared for and participated in discussion with B. Schaefer re: additional adjustments to gross margin for the powertrain segment	1.0	345.00	345.00
1/23/2008	FAVOR, RICHARD A	DIRECTOR	8-K CONSENT	Reviewed updated discontinued operations income tax impact information	1.0	750.00	750.00
1/23/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Prepared the balance sheet and income statement tie out for interiors discontinued operations reporting	3.8	450.00	1,710.00

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
1/23/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Prepared for and participated in discussion with K. Fleming, K. McCoy, and Delphi personnel re: open items for 8K filing	1.3	450.00	585.00
1/23/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Prepared for and participated in discussion with M. Sandelich re: status of open items or audit work	0.4	525.00	210.00
1/23/2008	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Prepared answers to review notes relating to the final segment tie-out workpapers.	2.0	345.00	690.00
1/23/2008	ALSAGER, CHRISTINA C	MANAGER	8-K CONSENT	Reviewed journal entry support for three adjustments for segment realignment	1.1	450.00	495.00
1/23/2008	CROWLEY, MARK J	PARTNER	8-K CONSENT	Prepared for and participated in meeting with B. Plumb and K. Fleming re: status of consent and other procedures	0.5	650.00	325.00
1/23/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Prepared for and participated in discussion with K. McCoy and D. Ralbusky re: update on 8K	0.7	525.00	367.50
1/23/2008	CROWLEY, MARK J	PARTNER	8-K CONSENT	Reviewed discontinued operations schedules and related draft Form 8-K	1.6	650.00	1,040.00
1/23/2008	PLUMB, BROCK E	PARTNER	8-K CONSENT	Reviewed revised draft of S-1 and 8-K	2.0	650.00	1,300.00
1/23/2008	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Provided Skadden with additional requested data re: filings	0.3	500.00	150.00
1/23/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Reviewed testing procedures related to discontinued operations for interior division	3.9	450.00	1,755.00
1/23/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Prepared for and participated in discussion with M. Crowley and B. Plumb re: status of filing timeline and audit work	0.8	525.00	420.00
1/23/2008	GARRETT, GEORGE N	PARTNER	8-K CONSENT	Reviewed 8-K and related working papers	4.0	670.00	2,680.00
1/23/2008	CROWLEY, MARK J	PARTNER	8-K CONSENT	Reviewed memos prepared by Delphi re: discounted operations and researched related accounting issues	2.4	650.00	1,560.00
1/24/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Reviewed company prepared supporting documents for the discontinued operations open items	1.4	450.00	630.00

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
1/24/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Prepared and reviewed discontinued operations open items for the interior and steering division	0.9	450.00	405.00
1/24/2008	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed LCC Report and addressed issues for counsel re: same	2.1	500.00	1,050.00
1/24/2008	CROWLEY, MARK J	PARTNER	8-K CONSENT	Reviewed additional working papers and memos related to discontinued operations accounting	1.1	650.00	780.00
1/24/2008	ALSAGER, CHRISTINA C	MANAGER	8-K CONSENT	Reviewed testing of segment realignment for 2007 10-K	3.8	450.00	1,710.00
1/24/2008	CROWLEY, MARK J	PARTNER	8-K CONSENT	Prepared for and participated in meeting with K. Fleming and D. Ralbusky re: open item! related to discontinued operations workpapers	0.8	650.00	520.00
1/25/2008	LUDTKE, EMILY IRENE	SENIOR ASSOCIATE	8-K CONSENT	Reviewed workpapers for corrections and participated in discussion with C. Alisager re: same	1.0	345.00	345.00
1/25/2008	FAVOR, RICHARD A	DIRECTOR	8-K CONSENT	Reviewed 10-K consent tax workpapers	1.0	750.00	750.00
1/25/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Drafted additional questions to Delphi personnel re: discontinued operations testing	0.3	450.00	135.00
1/25/2008	PETERSON, JOHN O G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared datasets for uploading to LCC and uploaded same for November 2007 and December 2007	1.5	500.00	750.00
1/25/2008	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared datasets for uploading to LCC and uploaded same for October 2007	0.7	500.00	350.00
1/25/2008	RALBUSKY, DEANNA M	MANAGER	8-K CONSENT	Reviewed responses from Delphi personnel re: interior discontinued operations	0.7	450.00	315.00
1/25/2008	FLEMING, KATHERINE	SENIOR MANAGER	8-K CONSENT	Prepared communications to update on new filing schedule and open items	1.1	525.00	577.50
	Total				391.9		\$177,124.50

**Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Final Fee Application
Final Fee Period of 10/08/2005 through 01/25/2008
Exhibit G – Summary of Fees, Expenses, and Adjustments**

Total Fees	\$16,965,683.00
Discount ⁽¹⁾	(\$3,392,233.80)
Fee Application Adjustment	(\$49,922.39)
Total Adjusted Fees	\$13,523,526.81
Total Fees Awarded in First Through Sixth Fee Applications	\$13,265,725.95
Total Fees Sought in Seventh Interim Fee Application	\$120,893.85
Total Fees Sought	\$13,377,565.80
Total Expenses	\$4,660.98
Total Requested for Final Approval	\$13,382,226.78

(1) Discount reflects a reduction in fees for this interim fee application consistent with the engagement letter dated August 29, 2005, and the retention affidavit of Brock E. Plumb.

**Delphi Corporation, et al.
 Chapter 11 Case 05-44481 (RDD)
 Deloitte and Touche LLP
 Final Fee Application
 Final Fee Period of 10/08/2005 through 01/25/2008
 Exhibit H - Time and Fees By Professional**

Names Of Professionals/ Paraprofessionals/ Paraprofessionals⁽¹⁾	Rates	Hours	Total
Partner/Principal/Director			
Aughton, Jeffery S	\$650.00	1111.4	\$722,410.00
Aukerman, Jeffrey A	\$650.00	48.5	\$31,525.00
Bell, David T	\$550.00	35.0	\$19,250.00
Biddix, Troy R	\$750.00	0.3	\$225.00
Brookner, Brad J	\$715.00	0.5	\$357.50
Colin, Robert L	\$650.00	53.3	\$34,645.00
Coulter, Stephen J	\$670.00	74.0	\$49,580.00
Crowley, Mark J	\$650.00	1416.6	\$920,790.00
Curry, J. Patrick	\$620.00	55.0	\$34,100.00
Devine, Christine Q	\$675.00	1.0	\$675.00
Ellerbrock, Lawrence D.	\$650.00	64.5	\$41,925.00
Faulkner, Mark A.	\$725.00	2.0	\$1,450.00
Favor, Richard A	\$750.00	13.5	\$10,125.00
Fisher, Mark S.	\$750.00	7.0	\$5,250.00
Fitzgerald, J. Patrick	\$725.00	1.0	\$725.00
Flynn, Jason T	\$710.00	25.0	\$17,750.00
Garrett, George N	\$670.00	30.0	\$19,940.00
Gilkes, John G	\$750.00	57.0	\$42,750.00
Hoffman, David N	\$750.00	3.5	\$2,625.00
Howell, Matthew J	\$650.00	8.4	\$5,460.00
Howard, Jonathan W.	\$670.00	14.5	\$9,715.00
Jain, Ashok K	\$750.00	41.0	\$30,750.00
Jones, Jeffrey C	\$670.00	5.0	\$3,350.00
Kimmel, Matthew G	\$750.00	2.0	1,500.00
Kueppers, Robert J	\$690.00	3.0	\$2,070.00
Lane, Carl S	\$750.00	7.5	\$5,625.00
Maher, Daniel C	\$750.00	82.5	\$61,875.00
Malloy, Michael B.	\$650.00	54.3	\$35,295.00
Mcgowan, Todd M	\$650.00	401.9	\$261,235.00
Meleney, J Alexander	\$750.00	1.5	\$1,125.00
Miskinis, Mark E	\$650.00	1.0	\$650.00
Moen, Joanne Mooney	\$630.00	1.0	\$630.00
Morrissey, Michael J	\$670.00	3.0	\$2,010.00
Neuenschwander, Jeffry A	\$750.00	38.7	\$29,025.00
O'Brien, Michael J	\$750.00	9.5	\$7,125.00
Platt, William T. Jr.	\$650.00	3.0	\$2,055.00
Plumb, Brock E	\$650.00	1314.2	\$854,230.00
Rietz, Robert J	\$685.00	9.6	\$6,576.00
Sasso, Anthony V	\$670.00	29.9	\$20,033.00
Schnurr, James V	\$700.00	30.5	\$21,350.00
Setola, Orlando	\$750.00	12.3	\$9,225.00
Shaffer, Scott Ian	\$750.00	5.1	\$3,825.00
Shapiro, Alan M	\$730.00	23.1	\$16,863.00

Steiner, Robert C Jr	\$670.00	155.6	\$104,252.00
Swormstedt, Jeffrey Allan	\$670.00	122.0	\$81,340.00
Van Arsdell, Stephen C	\$620.00	97.2	\$60,264.00
Vukcevic, Theodore N	\$650.00	13.8	\$8,970.00

Senior Manager

Ausnehmer, Jeffrey J	\$525.00	1.2	\$630.00
Beverage, Richard M	\$525.00	10.4	\$5,460.00
Buck, David A	\$525.00	6.0	\$3,150.00
Cabeca, Anthony J	\$525.00	4.9	\$2,572.50
Cheadle, Carrie M	\$475.00	10.3	\$4,892.50
Cloniger, Melissa Ann	\$525.00	1.0	\$525.00
Dehart, Laura A	\$525.00	11.6	\$6,090.00
Donovan, Glen M	\$490.00	20.0	\$9,800.00
Favor, Richard A	\$525.00	828.2	\$434,805.00
Fleming, Katherine Evelyn	\$430.00	48.4	\$25,410.00
Foster, Christopher Wesley	\$500.00	1.0	\$500.00
Hakken, Jon	\$525.00	54.1	\$28,402.50
Hurley, Timothy R	\$525.00	39.3	\$20,632.50
Kapecki, Kenneth Walter	\$525.00	15.2	\$7,980.00
Kosonog, Michael S	\$525.00	82.8	\$43,470.00
Krupitzer, Holly A	\$440.00	57.9	\$25,476.00
Lacoudre, Anthony F	\$520.00	1.0	\$520.00
Laudermilch, Steven William	\$525.00	8.4	\$4,410.00
Livorsi, Thomas J	\$525.00	13.3	\$6,982.50
Mano, Patrice M	\$525.00	0.5	\$262.50
Miocic, Gregory G	\$525.00	10.5	\$5,512.50
Moyer, Denny L	\$490.00	1464.1	\$717,409.00
Olmore, David S	\$350.00	55.0	\$22,050.00
Pena, Salvador	\$525.00	3.0	\$1,575.00
Penelle, Philippe G	\$525.00	1.2	\$630.00
Rijkaart Van Cappellen, Wijnand Gerard	\$525.00	0.5	\$262.50
Snyder, Bill L	\$490.00	37.9	\$18,571.00
Sullivan, Brian J	\$525.00	16.4	\$8,610.00
Szalony, Scott P	\$440.00	1341.0	\$590,040.00
Tomlinson, Marc E	\$510.00	5.0	\$2,550.00
Tropea, Leonard A	\$525.00	1184.9	\$622,072.50
Van Namen, Eric	\$440.00	20.0	\$8,800.00
Waller, Mary F	\$525.00	6.0	\$3,150.00
Wichard, John E Jr	\$525.00	19.5	\$10,237.50

Manager

Alasger, Christina C	\$450.00	24.1	\$10,845.00
Bahan, Natalie J	\$390.00	64.0	\$24,960.00
Baracella, Angela M	\$410.00	2.5	\$1,025.00
Beatty, Jack W	\$340.00	169.5	\$57,630.00
Clark, Jill M	\$390.00	714.0	\$278,460.00
Ferrer, Kim Ann G	\$390.00	663.6	\$258,804.00
Ferrer, Kim Ann G	\$525.00	1.6	\$840.00
Fleming, Katherine Evelyn	\$390.00	1065.6	\$415,664.00
Graham, Scott R	\$500.00	41.8	\$20,875.00
Kyrikakis, Jonathan George	\$490.00	1.9	\$931.00
Lee, Ying	\$525.00	25.9	\$13,597.50
Lehner, Joanna C	\$390.00	4.5	\$1,755.00
McCracken, Laura D	\$500.00	6.5	\$3,250.00
Noetzel, Richard Kenneth	\$450.00	318.3	\$143,235.00
Oonk, Michael P	\$400.00	1.6	\$640.00
Pang, Rita Y	\$490.00	12.5	\$6,125.00
Patel, Bhavesh A	\$390.00	54.1	\$21,099.00

Peterson, John D G	\$500.00	435.7	\$217,850.00
Ralbusky, Deanna M	\$450.00	35.8	\$16,110.00
Shah, Shahid A	\$340.00	213.3	\$72,522.00
Snyder, Clayton A	\$480.00	1104.8	\$530,304.00
Sticklinski, Patricia A	\$450.00	257.2	\$115,740.00
Tenkman, Christopher A	\$390.00	70.8	\$27,612.00
Thomas, Daniel Joseph	\$490.00	216.8	\$106,232.00
Urbanik, Julie Johnson	\$525.00	195.2	\$102,480.00
Ziemke, Valerie Lea	\$480.00	1025.4	\$492,192.00

Senior Associate

Alsager, Christina C	\$270.00	1556.7	\$420,309.00
Bacarella, Angela M	\$270.00	1054.0	\$284,580.00
Badie, Jemaiaine N	\$270.00	1275.9	\$344,487.60
Belen, Jeffrey Scott	\$390.00	4.0	\$1,560.00
Blank, Marina Alexandrovna	\$240.00	1.0	\$240.00
Brenman, Milana	\$240.00	723.9	\$173,736.00
Butt, Wagar A	\$375.00	101.9	\$38,212.50
Cornejo, Lisa M	\$390.00	40.0	\$15,600.00
Darbro, Margaret J	\$250.00	12.6	\$3,150.00
Fales, Aaron M	\$390.00	4.4	\$1,716.00
Fleming, L. Michael	\$375.00	61.1	\$22,912.50
Hall, Jennifer M	\$275.00	8.8	\$2,420.00
Hamilton, Brian J	\$280.00	317.3	\$88,844.00
Holiday, Bradley Sean	\$300.00	150.9	\$45,270.00
Kargela, Michael W	\$390.00	430.4	\$167,856.00
Kossmeyer, Chase B	\$375.00	10.5	\$3,937.50
Lovelady, Susan L	\$270.00	245.7	\$66,339.00
Miller, Ashley Elaine	\$390.00	1556.7	\$420,309.00
Ludtke, Emily Irene	\$200.00	75.5	\$26,047.50
Mccoy, Kathryn Anne	\$390.00	97.4	\$32,671.50
Miller, Ashley Elaine	\$390.00	612.5	\$238,775.00
Ncube, Wisdom	\$250.00	262.5	\$65,625.00
Nnake, Chinweoke Nkiru	\$330.00	8.0	\$2,640.00
Northrop, Thomas Vincent	\$315.00	0.7	\$220.50
Ofori Mante, Richard K	\$375.00	7.0	\$2,625.00
Potter, Scott Alan	\$390.00	538.1	\$209,859.00
Ralbusky, Deanna M	\$270.00	1462.2	\$395,172.00
Shrestha, Ashish A.	\$375.00	115.4	\$43,275.00
Springer, Rick	\$375.00	117.2	\$43,950.00
Tang, Weiwei	\$250.00	78.8	\$19,700.00
Underwood, Dawn Rene	\$270.00	72.1	\$19,467.00
Urek, Kyle M	\$270.00	1515.2	\$409,104.00
Walker, Jacqueline M	\$360.00	181.5	\$65,340.00
Warnack, Sarah A	\$360.00	475.7	\$171,252.00
Zimmer, Shawn Curtis	\$270.00	20.4	\$5,508.00

Associate

Al Qamari, Nishreen Abbas	\$335.00	20.3	\$6,800.50
Amarnani, Kashish	\$290.00	2.0	\$580.00
Ankerson, Kyle Eugege	\$240.00	4.0	\$960.00
Bellini, Robert Allen	\$200.00	466.9	\$93,380.00
Blank, Marina Alexandrovna	\$240.00	273.5	\$65,640.00
Brill, Lucas Michael	\$280.00	46.3	\$12,964.00
Brown, Stephen Sommers	\$290.00	11.9	\$3,451.00
Cheng, Xiangyu	\$255.00	19.3	\$4,921.50
Eldam, Rami D	\$315.00	7.0	\$2,205.00
Fender, Morgan Victoria	\$100.00	42.8	\$4,275.00
Goenka, Ankit	\$27.00	29.5	\$796.50

Green, Jonathan David	\$280.00	1205.1	\$337,428.00
Grozmanovski, Natali	\$100.00	330.3	\$29,117.50
Grozmanovski, Natali	\$75.00	106.7	\$10,670.00
Harding, David James	\$200.00	122.5	\$24,500.00
Harrison, Joseph E Jr	\$200.00	86.1	\$17,220.00
Hoch, Erin Nicole	\$240.00	1547.9	\$371,496.00
Honkala, Joseph	\$100.00	43.6	\$4,355.00
Jian, Shuling	\$280.00	538.3	\$150,724.00
Joshi, Amitesh	\$27.00	26.1	\$704.70
Kalakurthy, Deepa	\$180.00	10.5	\$1,890.00
Krishma Shastrula, Santosh Kumar	\$27.00	14.0	\$378.00
Kwok, Wynette Kaki	\$280.00	304.1	\$85,148.00
Kwok, Wynette Kaki	\$280.00	178.3	\$49,924.00
Lakkadi, Sujatha	\$180.00	10.0	\$1,800.00
Ludtke, Emily Irene	\$200.00	709.1	\$144,960.00
Macauda, Allison Nichole	\$290.00	19.5	\$5,655.00
Maheshwari, Shradha	\$27.00	32.0	\$864.00
Mccoy, Kathryn Anne	\$200.00	1113.5	\$222,700.00
Miffleton, Catherine Taylor	\$300.00	42.4	\$12,720.00
Miller, Erica Lynne	\$200.00	159.5	\$31,900.00
Nellis, Amanda Made	\$295.00	58.6	\$17,287.00
Noda, Kazuy	\$240.00	6.0	\$1,440.00
Odueso, Adedayo Olubusola	\$280.00	422.9	\$118,412.00
Pathak, Devendra Mohan	\$27.00	20.0	\$540.00
Pathak, Sudhakar	\$27.00	7.5	\$202.50
Popiel, Walter Edward II	\$280.00	315.1	\$88,228.00
Pulis, Jason Alexander	\$290.00	315.7	\$91,553.00
Reed, Megan Amanda	\$200.00	12.5	\$2,500.00
Rhoades, Daisha Kristi	\$280.00	1252.0	\$350,560.00
Riegling, Ryan J	\$290.00	273.4	\$79,286.00
Ruhlig, Aaron Vaughan	\$290.00	278.7	\$80,823.00
Savage, Russell Aaron	\$200.00	42.4	\$8,480.00
Schill, Michael J	\$240.00	120.8	\$28,980.00
Schroeder, Amanda Jeanne	\$200.00	224.7	\$44,940.00
Schrot, Erica Lynne	\$200.00	1381.9	\$276,380.00
Sharma, Aditya Kumar	\$27.00	9.0	\$243.00
Singh, Amrendra	\$27.00	3.0	\$81.00
Stamenkovic, Miodrag	\$200.00	329.1	\$65,820.00
Stieritz, Scott C	\$200.00	79.6	\$15,920.00
Strzempek, Eric Matthew	\$280.00	816.4	\$228,592.00
Surapaneni, Bhavani	\$180.00	13.0	\$2,340.00
Tanielian, Kevork Krikor	\$290.00	908.2	\$263,378.00
Tanno, Kelly K	\$200.00	319.2	\$63,840.00
Tauro, Dimpi F	\$275.00	589.0	\$161,975.00
Tewari, Ruchi	\$270.00	5.5	\$1,485.00
Tomas, John Dimitri	\$240.00	791.2	\$189,876.00
Venkataraman, Srividhya	\$27.00	1.1	\$29.70
Wang, Ning	\$305.00	10.5	\$3,202.50
Watson, Melissa Janette	\$200.00	254.6	\$50,920.00
Watson, Patrick J	\$200.00	0.5	\$100.00
White, Julie R	\$300.00	46.1	\$13,830.00
Wolf, Bradley David	\$310.00	1.5	\$465.00
Zmuda, Shaun Stanley	\$240.00	1480.0	\$355,200.00

Paraprofessional

Adjei Panford, Mary	\$55.00	1.0	\$55.00
Barron, Lisa A	\$65.00	3.0	\$195.00
Dunn, Judith A	\$65.00	1.0	\$65.00
Giorgi, Diane M	\$65.00	8.0	\$520.00

Henry, Wesley D	\$100.00	1.0	\$100.00
Veccia, Dada L	\$100.00	3.8	\$380.00
Total	47,321.3		\$16,965,683.00
Discount			(\$3,392,233.80)
Fee Application Adjustment			(\$49,922.39)
Total	47,321.3		\$13,523,526.81

(1) Please note, in instances where an individual is listed more than once in the above exhibit, that individual was promoted during the period encompassed by this interim fee application. Deloitte & Touche LLP has listed the data in this manner to provide visibility to services rendered at each level.

**Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Final Fee Application
Final Fee Period of 10/08/2005 through 01/25/2008
Exhibit I - Time By Category**

CATEGORY DESCRIPTION	HOURS
8-K CONSENT	454.6
AUDIT PROCEDURES FOR AHG	929.7
AUDIT PROCEDURES FOR ASEC TULSA	9.8
AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	8666.2
AUDIT PROCEDURES FOR DPSS	1974.0
AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	2288.8
AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	1336.5
AUDIT PROCEDURES FOR ENERGY & CHASSIS	3166.1
AUDIT PROCEDURES FOR PACKARD	3146.2
AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	1253.9
AUDIT PROCEDURES FOR STEERING	2293.3
AUDIT PROCEDURES FOR THERMAL & INTERIOR	1947.1
AUDIT PROCEDURES ON INCOME TAXES	2282.6
AUDIT PROCEDURES PLANNING AND DEVELOPMENT	924.9
AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	71.9
ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	3167.4
GOVERNMENTAL REPORTS	156.5
IMPAIRMENT	89
INTERNAL CONTROL TESTING	7891.8
PREPARATION OF FEE/EXPENSE APPLICATIONS	869.2
REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	1370.6
REVIEW PROCEDURES FOR FIRST QUARTER	20.2
REVIEW PROCEDURES FOR SECOND QUARTER	50.6
REVIEW PROCEDURES FOR THIRD QUARTER	1779.0
SAS 99 / JOURNAL ENTRY TESTING	819.7
TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	333.6
TRAVEL TIME	28.1
GRAND TOTAL	47,321.3